

Auditor's Name and Date

Internal Audit Compliance Checklist

**TABLE GAMES
SOFT DROP AND COUNT WALKTHROUGH PROCEDURES**

Licensee: _____ Review Period: _____

NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other “criteria established by the Chair” in determining whether a Group I licensee is in compliance with applicable statutes, regulations, and Minimum Internal Control Standards (“MICS”). The use of this checklist satisfies these requirements.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All “no” answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chairman has granted a MICS variation or the question requires a “no” answer for acceptability. All “N/A” answers require referencing and/or comment, as to the reason the procedure is not applicable. All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.
- 3) “(#)” refers to the Minimum Internal Control Standards for Table Games, Version 9 or to the applicable regulation/statute.

Scope:

This checklist must be completed once in each fiscal six-month period.

MICS Variations and Regulation Waivers:

Obtain copies of MICS variation and regulation waiver requests and NGCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment:

Determine if approval has been received for all associated equipment used in the table games department. For all unreported associated equipment, cite violations of **Regulation 14.260**. For associated equipment, perform a walk-through of any additional controls on the use of the associated equipment which may be included in the written system of internal control.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled and reviewed **once in each fiscal year**. Refer to the workpaper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

Verified per representation
Verified per observation/examination

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Questions	Yes	No	N/A	Comments, W/P Reference
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the NGCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow up on any problems noted. Duplication of exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.				
2. Complete the CPA MICS Compliance Checklist for Table Games - Soft Drop and Count Walkthrough in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines" and Internal Audit Reporting Requirements "Guidelines".				
Time Drop Commenced: _____				
3. Was the removal of the drop boxes from the tables performed at the time previously submitted by the licensee to the Board per Regulation 6.130 ?				
Time Count Commenced: _____				
4. Was the count of the drop boxes from the tables performed at the time previously submitted by the licensee to the Board per Regulation 6.130 ?				
5. During the unannounced count observation, if applicable, perform a test of the:				
a) Count room currency counter, and				
b) Currency counter interface.				

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Questions	Yes	No	N/A	Comments, W/P Reference
c) Were the test results accurate and, if any exception is noted, is the exception in agreement with the test results of the count team? MICS #104				
6. Are all count team members properly registered with the Board? Regulation 5.101 Note: Pursuant to Regulation 5.100 through 5.109, gaming employees must “register” with the Board. To determine whether or not an employee is registered with the Board as an employee of the licensee, obtain the employee’s name and social security number or passport number and confirm by review of the Human Resources Department’s records that the employee is registered with the Board pursuant to Regulation 5.105(2). The Human Resources (HR) Department should create and maintain some type of documentation that indicates HR has verified that the employee is indeed registered.				
Free Play and Promotional Items 7. If free play or promotional items, including drawings and giveaways, were noted in the soft count, is the accounting treatment proper? NRS 463.0161, NRS 463.3715 and Regulation 6.110				
Surveillance 8. Is adequate video surveillance provided over the soft count area? Regulation 5.160(6) and Surveillance Standard #7				
<u>Procedures Modified or Added:</u>				

Verified per representation
Verified per observation/examination